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Voluntary - Public

**Date:** 8/25/2009

**GAIN Report Number:** VM9086

## Vietnam

Post: Hanoi

# **Preferential Import Tariffs for Milk Products Amended**

### **Report Categories:**

**FAIRS Subject Report** 

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### **Report Highlights:**

This report provides a list of the milk products under headings 04.02 and 19.01 for which the Preferential Import Tariff rates were revised by the Ministry of Finance in Circular No.162/2009/TT-BTC, dated August 12, 2009. The new MFN rates for these milk products will take effect 45 days from the date of the circular.

**Executive Summary:** On August 12, 2009 the Ministry of Finance issued Circular No.162/TT-BTC to amend Preferential Import Tax Rates (i.e. MFN Tariffs) of certain milk products under headings 0402 and 19.01. These new MFN rates will take effect 45 days from the date the circular was signed.

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#### **Consumption:**

# **Policy:**

## **Author Defined:**

## **List of MFN Tariffs on Milk Products**

(Promulgated together with the Finance Ministry's Circular No.162/2009/TT-BTC of August 12, 2009)

HS Code			Description	New MFN Tariff (%)	Previous MFN Tariff (%)	
04.02				Milk and cream, concentrated or containing added sugar or sweetening matter		
0402	10			- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
0402	10	30		Packaged with a gross weight more than 20 kg		
0402	10	30	10	Not containing added sugar or other sweetening matter, in powder forms.	3	3
0402	10	30	20	Not containing added sugar or other sweetening matter, in other forms	3	3
0402	10	30	90	Others	5	7
0402	10	90		Others:		
0402	10	90	10	Not containing added sugar or sweetening matter, in powder form	3	3
0402	10	90	20	Not containing added sugar or other sweetening matter, in other forms	3	3
0402	10	90	90	Others	5	7
				- In powder, granules or other solid form, of a fat content, by weight, exceeding 1.5%.		
0402	21			Not containing added sugar or other sweetening matter		
0402	21	20	00	Packaged with a gross weight more than 20kg	3	3
0402	21	90	00	Other	3	3
0402	29			Other:		
0402	29	20	00	packed with a gross weight more than 20 kg	5	7
0402	29	90	00	other	5	7
				- other:		
0402	91	00	00	Not containing added sugar or other sweetening matter	10	10
0402	99	00	00	others	20	20
19.01				Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparation of good heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on o totally defatted basis, not elsewhere specified or included.		
1901	10			- Preparations for infant use, put up for retail sale:		
1901	10	10	00	of malt extract	10	10

1901	10	20		of goods of headings 04.01 to 04.04:		
1901	10	20	10	Medical food	5	5
1901	10	20	90	other	5	10
1901	10	30	00	of soy-bean powder	20	20
1901	10	90		other:		
1901	10	90	10	Medical food	5	5
1901	10	90	90	others	10	10
1901	20			- mixes and dough for the preparation of bakers' wares of heading 19.05		
1901	20	10	00	of flour, groats, meal, starch of malt extract, not containing cocoa	15	15
1901	20	20	00	of flour, groats, meal, starch or malt extract, containing cocoa	15	15
1901	20	30	00	others, not containing cocoa	15	15
1901	20	40	00	other, containing cocoa	15	15
1901	90			- other:		
1901	90	10		infant food, not put up for retail sale:		
1901	90	10	10	Medical food	5	5
1901	90	10	90	other	10	10
1901	90	20	00	Malt extract	10	10
				others, of goods of heading 04.01 to 04.04:		
1901	90	31	00	filled milk	5	10
1901	90	39		other:		
1901	90	39	10	medical food	5	5
1901	90	39	90	other	10	10
				other soya-based preparation:		
1901	90	41	00	in powder form	20	20
1901	90	49	00	other	20	20
1901	90	90		other:		
1901	90	90		Medical food	5	5
1901	90	90	90	other	15	15